

Will **YOU**  
qualify for  
the **EITC**  
this year?

## Earned Income Tax Credit

The **EITC** is for people who work and don't make much money. You must meet certain requirements to be eligible.

There's a lot to know about qualifying for the EITC. But the most important thing to know is that you can get help figuring it out.



Internal Revenue Service  
[www.irs.gov/eitc](http://www.irs.gov/eitc)

# Earned Income Tax Credit

## 2005 Eligibility Requirements



### YOU MUST MEET THE FOLLOWING RULES TO CLAIM THE EITC

- Must have earned income
- Must have a valid Social Security number
- Investment income limited to \$2,700
- Generally must be a U.S. citizen or resident alien all year
- Cannot use "married filing separately" filing status
- Cannot be a qualifying child of another person
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)



### YOU NEED TO HAVE WORKED AND HAVE EARNED INCOME LESS THAN

- \$11,750 (\$13,750 if married filing jointly) if there is no qualifying child
- \$31,030 (\$33,030 if married filing jointly) if there is one qualifying child
- \$35,263 (\$37,263 if married filing jointly) if there is more than one qualifying child

*Special rules may apply for calculating earned income for members of the U.S. Armed Forces in combat zones and taxpayers in Presidential Disaster Areas. For more information visit us at [www.irs.gov/eitc](http://www.irs.gov/eitc) or refer to Publication 596.*



### QUALIFYING CHILD CRITERIA

The child must meet the relationship, age and residency tests.



### COMMON ERRORS TO AVOID

- Taxpayers who claim a child who is not a qualifying child
- Married taxpayers who incorrectly file as single or head of household
- Taxpayers who under or over report Income
- Taxpayers or qualifying children with incorrect Social Security numbers.

Check out the **EITC Assistant**, an interactive tool that shows you whether or not you qualify, and why. Available on [www.irs.gov/eitc](http://www.irs.gov/eitc) or call **1-800-TAX-1040**, or ask your tax preparer.